

**REMARKS**

Group I, claims 1, 3, 5, 6, 7, 9, 10, 12, 14, 16, 19 and 21, drawn to a method of forming oxynitride, have been elected for prosecution, without traverse. Non-elected claims 2, 4, 8, 11, 13, 15, 17, 18, 20 and 22 have been canceled without prejudice and are the subject of a Rule 53(b) Divisional application. Claims 23-26 are withdrawn from consideration as being directed to a non-elected invention. Additionally, claims 6, 10, 12, 14 and 16 have been amended to remove multiple dependency. No new matter is added.

Entry and consideration of this Amendment are respectfully requested.

Respectfully submitted,



---

Abraham J. Rosner  
Registration No. 33,276

SUGHRUE MION, PLLC  
Telephone: (202) 293-7060  
Facsimile: (202) 293-7860

WASHINGTON OFFICE

**23373**

CUSTOMER NUMBER

Date: December 19, 2007